sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receip[ts] [of] gas, electr[icity] [ser]vice, includ[ing] [or] any munic[ipal] [wa]ter, h[eat] [pub]lic in its pr[ovi]ded in this [divi]sion to consumers; a like rate of tax upon the gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of [use] [of] sports provided club m[embership]

There is h[ereby imposed] percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, [and] amusement enterprises operated or [conducted within] the state of Iowa, such tax to be coll[ected] [by the] operator in the same manner as is prov[ided for] collection of taxes upon the gross receipts of tickets or admission as provided in this section.

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
March 31, 1988

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

17-005
CPE-39386

THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1988

Computed tax during the first quarter of 1988 amounted to $150,225,377, an increase of 6.88 percent from the same quarter in 1987. The number of businesses filing returns increased from 91,333 to 91,711 or 0.41 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Computed Tax by Business Group

During the first quarter of 1988, the Motor Vehilce & Home Furnishings Groups showed the largest increase in computed tax with a 13.40 percent increase for each. The Utilities Group followed with a 13.12 percent increase. Six business groups reported an increase in the number of filers. The General Merchandise Group increased 4.73 percent, while the Home Furnishings (- 3.22 percent) and Apparel (- 2.82 percent) Groups showed the largest decrease.

Business Group	# Bus. Mar. 87	# Bus. Mar. 88	% Change # Bus.	Computed Tax Mar. 87	Computed Tax Mar. 88	% Change Computed Tax
Nonresidents	62	82	32.26%	$ 73,145	$ 47,446	-35.13%
Utilities	2,241	2,278	1.65%	25,720,905	29,095,786	13.12%
Building Materials	2,308	2,266	-1.82%	5,807,092	6,073,423	4.59%
General Merchandise	1,566	1,640	4.73%	14,877,459	16,439,612	10.50%
Food Dealers	1,926	1,872	-2.80%	8,428,907	8,974,513	6.47%
Motor Vehicle	5,009	4,883	-2.52%	7,558,115	8,570,721	13.40%
Apparel	2,131	2,071	-2.82%	4,280,667	4,537,555	6.00%
Home Furnishings	2,765	2,676	-3.22%	4,889,397	5,544,672	13.40%
Eating and Drinking	6,964	7,029	0.93%	13,695,512	13,894,122	1.45%
Specialty Retail	14,576	14,375	-1.38%	10,460,975	11,819,676	12.99%
Services	26,788	27,075	1.07%	18,333,640	20,056,465	9.40%
Wholesale Goods*	7,695	7,711	0.21%	15,783,220	14,764,321	-6.46%
Miscellaneous	10,138	10,268	1.28%	8,596,832	8,279,273	-3.69%
Late Filers	7,164	7,485	4.48%	2,047,771	2,127,792	3.91%
TOTALS	91,333	91,711	0.41%	$140,553,637	$150,225,377	6.88%

*Part of the decrease in the Wholesale Goods Group is due to a change in the tax base. Certain farm and industrial machinery in this group were exempt as of July 1, 1987.

USE TAX
THE YEAR IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1988

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	159	1.81%	$ 1,299,043	8.37%
Building Materials	172	1.96	155,648	1.00
General Merchandise	13	0.15	328,326	2.11
Food Dealers	18	0.21	7,554	0.05
Motor Vehicle	127	1.45	188,873	1.22
Apparel	54	0.62	77,518	0.50
Home Furnishings	240	2.74	433,957	2.80
Eating and Drinking	34	0.39	11,608	0.07
Specialty Retail	806	9.20	1,159,483	7.47
Services	1,411	16.11	2,278,057	14.67
Wholesale Goods	2,619	29.89	4,014,366	25.86
Miscellaneous	2,619	29.89	5,260,981	33.89
Late Filers	489	5.58	308,818	1.99
TOTAL	8,761	100.00%	$15,524,232	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1987 and 1988

Use Tax	1987	1988	% Change
Retailers			
Number of Returns	8,412	8,761	4.15%
Computed Tax	$15,197,050	$15,524,232	2.15%
Motor Vehicle			
Number of Returns	132,673	134,602	1.45%
Computed Tax	$20,833,256	$23,426,615	12.45%
Consumers			
Number of Returns	4,761	4,765	-0.08%
Computed Tax	$ 6,447,053	$ 4,841,620	-24.90%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	82	$1,206,856	$47,446	.03
ADAIR COUNTY				
GREENFIELD*	122	$4,750,097	$189,996	.13
ADAIR	49	$1,404,625	$56,093	.04
STUART	27	$733,552	$29,341	.02
BRIDGEWATER	21	$292,992	$11,673	.01
FONTANELLE	33	$373,275	$14,931	.01
ORIENT	18	$329,475	$13,178	.01
NON-PERMIT	0	$0	$0	.00
OTHER	68	$483,664	$19,346	.01
* TOTAL COUNTY *	338	$8,367,680	$334,558	.22
ADAMS COUNTY				
CORNING*	107	$3,530,595	$141,183	.09
PRESCOTT	12	$110,342	$4,414	.00
NON-PERMIT	0	$0	$0	.00
OTHER	56	$502,596	$20,103	.01
* TOTAL COUNTY *	175	$4,143,533	$165,700	.11
ALLAMAKEE COUNTY				
WAUKON*	185	$6,652,006	$266,082	.18
LANSING	76	$1,321,475	$52,860	.04
POSTVILLE	85	$4,491,639	$179,630	.12
NEW ALBIN	33	$484,298	$19,374	.01
HARPERS FERRY	25	$203,710	$8,150	.01
NON-PERMIT	3	$4,730	$141	.00
OTHER	119	$686,887	$27,472	.02
* TOTAL COUNTY *	526	$13,844,745	$553,709	.37

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	262	$11,011,264	$440,293	.29
CINCINNATI	10	$29,360	$1,175	.00
MORAVIA	34	$210,081	$8,377	.01
MOULTON	30	$374,636	$14,963	.01
MYSTIC	19	$58,873	$2,354	.00
NON-PERMIT	1	$1,496	$45	.00
OTHER	106	$1,273,120	$50,927	.03
* TOTAL COUNTY *	462	$12,958,830	$518,134	.34
AUDUBON COUNTY				
AUDUBON*	143	$4,611,044	$184,347	.12
EXIRA	51	$607,117	$24,270	.02
BRAYTON	11	$35,020	$1,383	.00
KIMBALLTON	23	$231,656	$9,253	.01
NON-PERMIT	1	$173,844	$5,215	.00
OTHER	63	$394,227	$15,770	.01
* TOTAL COUNTY *	292	$6,052,908	$240,238	.16
BENTON COUNTY				
BELLE PLAINE	106	$3,446,454	$137,859	.09
VINTON*	209	$8,099,394	$323,971	.22
BLAIRSTOWN	37	$584,845	$23,395	.02
SHELLSBURG	29	$413,972	$16,560	.01
VAN HORNE	34	$464,761	$18,584	.01
ATKINS	22	$348,315	$13,934	.01
GARRISON	21	$120,617	$4,827	.00
KEYSTONE	29	$1,071,864	$42,874	.03
MT AUBURN	12	$88,884	$3,557	.00
NEWHALL	33	$661,614	$26,465	.02
NORWAY	22	$627,914	$25,116	.02
URBANA	17	$187,237	$7,486	.00
WALFORD	11	$238,284	$9,533	.01
NON-PERMIT	2	$439	$13	.00
OTHER	152	$844,050	$33,761	.02
* TOTAL COUNTY *	736	$17,198,644	$687,935	.46

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,783	$120,372,853	$4,814,529	3.20
CEDAR FALLS	841	$47,821,352	$1,912,395	1.27
EVANSDALE	88	$1,453,187	$57,986	.04
ELK RUN HTS	10	$58,383	$2,335	.00
HUDSON	62	$1,595,427	$63,816	.04
LA PORTE CITY	95	$1,674,085	$66,969	.04
DUNKERTON	28	$379,737	$15,189	.01
JANESVILLE	17	$176,624	$7,068	.00
GILBERTVILLE	26	$282,846	$11,313	.01
RAYMOND	19	$201,768	$8,048	.01
NON-PERMIT	21	$192,313	$5,777	.00
OTHER	96	$871,421	$34,857	.02
* TOTAL COUNTY *	3,086	$175,079,996	$7,000,282	4.66
BOONE COUNTY				
BOONE*	413	$17,515,188	$700,606	.47
MADRID	65	$2,419,091	$96,764	.06
OGDEN	72	$1,688,929	$67,556	.04
BOXHOLM	12	$146,432	$5,857	.00
PILOT MOUND	13	$62,347	$2,494	.00
NON-PERMIT	1	$486	$15	.00
OTHER	138	$2,278,576	$91,141	.06
* TOTAL COUNTY *	714	$24,111,049	$964,433	.64
BREMER COUNTY				
WAVERLY*	290	$13,279,676	$531,123	.35
SUMNER	99	$2,635,401	$105,371	.07
TRIPOLI	57	$1,020,773	$40,826	.03
DENVER	68	$1,596,123	$63,827	.04
JANESVILLE	32	$443,266	$17,649	.01
READLYN	39	$873,629	$34,943	.02
PLAINFIELD	21	$437,022	$17,481	.01
NON-PERMIT	1	$3,026	$91	.00
OTHER	126	$932,276	$37,294	.02
* TOTAL COUNTY *	733	$21,221,192	$848,605	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	238	$11,007,733	$440,258	.29
JESUP	73	$1,773,555	$70,913	.05
FAIRBANK	43	$1,016,169	$40,650	.03
HAZLETON	34	$357,012	$14,282	.01
LAMONT	26	$287,501	$11,500	.01
WINTHROP	43	$818,343	$32,729	.02
AURORA	16	$100,174	$4,009	.00
BRANDON	20	$148,722	$5,948	.00
QUASQUETON	16	$169,085	$6,764	.00
ROWLEY	17	$54,341	$2,175	.00
NON-PERMIT	2	$2,976	$89	.00
OTHER	147	$1,330,872	$53,231	.04
* TOTAL COUNTY *	675	$17,066,483	$682,548	.45
BUENA VISTA COUNTY				
STORM LAKE*	393	$19,817,373	$792,643	.53
ALTA	71	$2,118,356	$84,735	.06
ALBERT CITY	37	$696,066	$27,841	.02
MARATHON	16	$263,787	$10,520	.01
NEWELL	44	$823,988	$32,958	.02
SIOUX RAPIDS	56	$1,346,772	$53,868	.04
LAKESIDE	10	$33,490	$1,340	.00
REMBRANDT	20	$120,697	$4,829	.00
LINN GROVE	15	$76,108	$3,043	.00
NON-PERMIT	1	$33,900	$1,017	.00
OTHER	80	$530,675	$21,226	.01
* TOTAL COUNTY *	743	$25,861,212	$1,034,020	.69

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$1,076,806	$43,072	.03
GREENE	64	$1,650,391	$65,995	.04
PARKERSBURG	76	$1,641,341	$65,655	.04
SHELL ROCK	60	$848,332	$33,934	.02
ALLISON*	57	$2,880,477	$115,217	.08
APLINGTON	49	$914,595	$36,582	.02
DUMONT	40	$572,645	$22,875	.02
NEW HARTFORD	26	$307,320	$12,282	.01
BRISTOW	11	$59,329	$2,372	.00
NON-PERMIT	1	$4,990	$150	.00
OTHER	138	$915,874	$36,604	.02
* TOTAL COUNTY *	582	$10,872,100	$434,738	.29
CALHOUN COUNTY				
LAKE CITY	87	$1,971,903	$78,869	.05
MANSON	78	$9,667,231	$386,691	.26
ROCKWELL CITY*	105	$3,124,153	$124,963	.08
LOHRVILLE	34	$231,390	$9,257	.01
POMEROY	38	$533,706	$21,347	.01
FARNHAMVILLE	21	$458,642	$18,344	.01
NON-PERMIT	0	$0	$0	.00
OTHER	90	$340,141	$13,600	.01
* TOTAL COUNTY *	453	$16,327,166	$653,071	.43
CARROLL COUNTY				
CARROLL*	401	$21,751,573	$870,011	.58
COON RAPIDS	68	$1,462,656	$58,503	.04
MANNING	78	$2,032,270	$81,285	.05
BREDA	41	$811,421	$32,439	.02
GLIDDEN	39	$1,430,964	$57,238	.04
ARCADIA	24	$440,638	$17,379	.01
DEDHAM	16	$311,637	$12,462	.01
HALBUR	16	$556,300	$22,252	.01
TEMPLETON	23	$489,193	$19,567	.01
NON-PERMIT	0	$0	$0	.00
OTHER	105	$853,773	$34,150	.02
* TOTAL COUNTY *	811	$30,140,430	$1,205,286	.80

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	347	$14,342,232	$573,526	.38
ANITA	61	$957,221	$38,286	.03
GRISWOLD	74	$1,246,999	$49,881	.03
LEWIS	22	$174,852	$6,992	.00
CUMBERLAND	21	$265,190	$10,605	.01
MASSENA	25	$428,113	$17,123	.01
WIOTA	11	$86,308	$3,452	.00
NON-PERMIT	0	$0	$0	.00
OTHER	95	$677,975	$27,120	.02
* TOTAL COUNTY *	656	$18,178,890	$726,985	.48
CEDAR COUNTY				
TIPTON*	167	$5,112,008	$204,481	.14
DURANT	87	$1,872,756	$74,911	.05
MECHANICSVILLE	31	$472,021	$18,880	.01
WEST BRANCH	77	$1,031,279	$41,252	.03
CLARENCE	48	$713,489	$28,532	.02
LOWDEN	51	$893,004	$35,717	.02
STANWOOD	41	$799,097	$31,961	.02
BENNETT	29	$291,325	$11,651	.01
NON-PERMIT	0	$0	$0	.00
OTHER	120	$644,724	$25,767	.02
* TOTAL COUNTY *	651	$11,829,703	$473,152	.31
CERRO GORDO COUNTY				
MASON CITY*	956	$61,774,522	$2,470,980	1.64
CLEAR LAKE	287	$10,876,582	$434,753	.29
VENTURA	31	$364,074	$14,563	.01
ROCKWELL	39	$492,075	$19,680	.01
MESERVEY	14	$99,326	$3,973	.00
PLYMOUTH	13	$158,138	$6,326	.00
SWALEDALE	13	$96,090	$3,844	.00
THORNTON	26	$202,788	$8,113	.01
NON-PERMIT	9	$27,742	$833	.00
OTHER	135	$1,393,208	$55,730	.04
* TOTAL COUNTY *	1,523	$75,484,545	$3,018,795	2.01

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	292	$11,569,941	$462,782	.31
MARCUS	66	$1,431,863	$57,242	.04
AURELIA	47	$599,754	$23,989	.02
CLEGHORN	19	$179,817	$7,194	.00
MERIDEN	10	$79,562	$3,184	.00
QUIMBY	24	$578,855	$23,156	.02
WASHTA	13	$75,291	$3,011	.00
NON-PERMIT	3	$2,598	$78	.00
OTHER	97	$494,743	$19,786	.01
* TOTAL COUNTY *	571	$15,012,424	$600,422	.40
CHICKASAW COUNTY				
NEW HAMPTON*	192	$6,769,584	$270,781	.18
NASHUA	71	$1,429,078	$57,163	.04
FREDERICKSBURG	53	$1,202,502	$48,100	.03
LAWLER	27	$598,652	$23,945	.02
ALTA VISTA	20	$217,437	$8,697	.01
IONIA	17	$166,977	$6,680	.00
NON-PERMIT	2	$1,412	$42	.00
OTHER	131	$596,823	$23,760	.02
* TOTAL COUNTY *	513	$10,982,465	$439,168	.29
CLARKE COUNTY				
OSCEOLA*	199	$8,106,940	$324,277	.22
MURRAY	30	$246,801	$9,872	.01
NON-PERMIT	0	$0	$0	.00
OTHER	70	$542,028	$21,682	.01
* TOTAL COUNTY *	299	$8,895,769	$355,831	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	482	$23,140,344	$925,225	.62
EVERLY	31	$635,022	$25,403	.02
PETERSON	34	$220,525	$8,821	.01
FOSTORIA	12	$159,313	$6,373	.00
ROYAL	24	$201,111	$8,046	.01
WEBB	14	$185,502	$7,422	.00
NON-PERMIT	5	$7,623	$228	.00
OTHER	100	$539,596	$21,583	.01
* TOTAL COUNTY *	702	$25,089,036	$1,003,101	.67
CLAYTON COUNTY				
ELKADER*	119	$4,457,833	$178,314	.12
GUTTENBERG	100	$2,477,498	$99,070	.07
MONONA	74	$1,886,271	$75,453	.05
STRAWBERRY PT	70	$1,097,265	$43,889	.03
EDGEWOOD	44	$824,180	$32,966	.02
GARNAVILLO	42	$879,284	$35,172	.02
MARQUETTE	16	$73,605	$2,944	.00
MCGREGOR	72	$716,057	$28,642	.02
FARMERSBURG	11	$163,087	$6,523	.00
LUANA	19	$188,262	$7,529	.01
VOLGA CITY	19	$154,014	$6,160	.00
NON-PERMIT	2	$1,046	$31	.00
OTHER	158	$1,039,851	$41,473	.03
* TOTAL COUNTY *	746	$13,958,253	$558,166	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	822	$48,812,041	$1,952,224	1.30
DE WITT	184	$6,664,154	$266,564	.18
CAMANCHE	82	$1,226,432	$49,054	.03
DELMAR	15	$141,194	$5,626	.00
GRAND MOUND	32	$331,572	$13,263	.01
LOST NATION	38	$387,215	$15,491	.01
WHEATLAND	33	$677,733	$27,109	.02
CALAMUS	13	$226,017	$9,042	.01
CHARLOTTE	15	$355,557	$14,220	.01
GOOSE LAKE	13	$102,154	$4,085	.00
LOW MOOR	17	$236,395	$9,457	.01
WELTON	11	$77,043	$3,048	.00
NON-PERMIT	9	$18,396	$550	.00
OTHER	186	$1,655,021	$66,195	.04
* TOTAL COUNTY *	1,470	$60,910,924	$2,435,928	1.62
CRAWFORD COUNTY				
DENISON*	292	$13,090,963	$523,617	.35
CHARTER OAK	36	$389,565	$15,583	.01
DOW CITY	21	$183,072	$7,326	.00
MANILLA	46	$883,100	$35,283	.02
SCHLESWIG	43	$562,146	$22,440	.01
VAIL	20	$146,518	$5,842	.00
DELOIT	12	$49,631	$1,980	.00
KIRON	24	$294,088	$11,762	.01
RICKETTS	12	$59,243	$2,370	.00
WESTSIDE	25	$315,191	$12,607	.01
NON-PERMIT	1	$8,608	$258	.00
OTHER	105	$986,325	$39,452	.03
* TOTAL COUNTY *	637	$16,968,450	$678,520	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	249	$10,717,334	$428,657	.29
ADEL*	109	$2,760,386	$110,415	.07
DALLAS CENTER	48	$1,006,398	$40,253	.03
DEXTER	33	$618,600	$24,744	.02
REDFIELD	33	$420,764	$16,830	.01
WAUKEE	62	$2,636,958	$105,476	.07
WOODWARD	39	$692,974	$27,699	.02
BOUTON	10	$37,112	$1,486	.00
DE SOTO	21	$400,961	$16,037	.01
GRANGER	34	$712,598	$28,502	.02
MINBURN	16	$155,948	$6,239	.00
VAN METER	24	$327,758	$13,111	.01
NON-PERMIT	0	$0	$0	.00
OTHER	192	$1,640,918	$65,626	.04
* TOTAL COUNTY *	870	$22,128,709	$885,075	.59
DAVIS COUNTY				
BLOOMFIELD*	139	$5,501,800	$220,068	.15
DRAKESVILLE	14	$54,219	$2,168	.00
PULASKI	13	$229,499	$9,180	.01
NON-PERMIT	2	$3,053	$92	.00
OTHER	130	$615,202	$24,607	.02
* TOTAL COUNTY *	298	$6,403,773	$256,115	.17
DECATUR COUNTY				
LAMONI	80	$2,018,070	$80,676	.05
LEON*	87	$2,374,034	$94,904	.06
DECATUR CITY	17	$162,433	$6,497	.00
GRAND RIVER	12	$60,778	$2,431	.00
WELDON	10	$54,496	$2,180	.00
NON-PERMIT	1	$6,996	$210	.00
OTHER	80	$317,110	$12,684	.01
* TOTAL COUNTY *	287	$4,993,917	$199,582	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	216	$10,127,403	$405,085	.27
EARLVILLE	32	$603,485	$24,138	.02
EDGEWOOD	16	$381,454	$15,259	.01
HOPKINTON	29	$758,232	$30,330	.02
COLESBURG	25	$319,921	$12,795	.01
DELHI	25	$356,635	$14,264	.01
DUNDEE	10	$127,362	$5,094	.00
GREELEY	13	$142,909	$5,716	.00
RYAN	21	$130,832	$5,234	.00
NON-PERMIT	1	$7,466	$224	.00
OTHER	154	$2,615,812	$104,627	.07
* TOTAL COUNTY *	542	$15,571,511	$622,766	.41
DES MOINES COUNTY				
BURLINGTON*	778	$51,150,328	$2,035,878	1.36
MEDIAPOLIS	74	$2,018,716	$80,748	.05
WEST BURLINGTON	159	$8,641,870	$345,678	.23
DANVILLE	36	$734,812	$29,395	.02
NON-PERMIT	3	$10,468	$313	.00
OTHER	179	$1,721,577	$68,861	.05
* TOTAL COUNTY *	1,229	$64,277,771	$2,560,873	1.70
DICKINSON COUNTY				
MILFORD	124	$2,468,674	$98,711	.07
SPIRIT LAKE*	225	$8,682,574	$347,297	.23
ARNOLDS PARK	116	$1,053,071	$42,098	.03
LAKE PARK	50	$872,075	$34,884	.02
OKOBOJI	35	$1,286,523	$51,462	.03
TERRIL	17	$211,771	$8,471	.01
NON-PERMIT	0	$0	$0	.00
OTHER	165	$1,831,548	$73,267	.05
* TOTAL COUNTY *	732	$16,406,236	$656,190	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	CF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,625	$103,191,805	$4,127,010	2.75
CASCADE	88	$2,020,277	$80,792	.05
DYERSVILLE	156	$7,053,952	$282,161	.19
EPWORTH	35	$452,801	$18,114	.01
FARLEY	42	$807,322	$32,293	.02
BERNARD	24	$202,047	$8,080	.01
HOLY CROSS	17	$194,366	$7,774	.01
LUXEMBURG	16	$179,939	$7,198	.00
NEW VIENNA	25	$589,765	$23,590	.02
PEOSTA	18	$457,841	$18,314	.01
SHERRILL	14	$75,882	$3,035	.00
WORTHINGTON	20	$305,135	$12,206	.01
NON-PERMIT	23	$426,409	$12,793	.01
OTHER	221	$5,117,650	$204,666	.14
* TOTAL COUNTY *	2,324	$121,075,191	$4,838,026	3.22
EMMET COUNTY				
ESTHERVILLE*	259	$11,855,131	$474,170	.32
ARMSTRONG	73	$1,375,271	$55,010	.04
RINGSTED	26	$429,358	$17,173	.01
WALLINGFORD	15	$91,306	$3,639	.00
NON-PERMIT	3	$18,512	$555	.00
OTHER	68	$430,707	$17,226	.01
* TOTAL COUNTY *	444	$14,200,285	$567,773	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	259	$11,061,957	$442,459	.29
FAYETTE	55	$589,483	$23,580	.02
WEST UNION*	121	$4,936,071	$197,439	.13
ARLINGTON	22	$484,835	$19,394	.01
CLERMONT	32	$717,892	$28,716	.02
ELGIN	31	$543,585	$21,741	.01
HAWKEYE	29	$436,395	$17,456	.01
MAYNARD	17	$472,515	$18,901	.01
ST LUCAS	14	$251,073	$10,042	.01
WADENA	12	$46,826	$1,873	.00
WAUCOMA	19	$266,084	$10,644	.01
WESTGATE	10	$62,332	$2,495	.00
NON-PERMIT	2	$690	$21	.00
OTHER	160	$2,387,141	$95,483	.06
* TOTAL COUNTY *	783	$22,256,879	$890,244	.59
FLOYD COUNTY				
CHARLES CITY*	313	$13,903,975	$556,112	.37
NORA SPRINGS	55	$1,009,400	$40,377	.03
ROCKFORD	43	$696,189	$27,830	.02
FLOYD	16	$311,930	$12,478	.01
MARBLE ROCK	23	$261,940	$10,479	.01
RUDD	25	$249,438	$9,978	.01
NON-PERMIT	2	$22,561	$676	.00
OTHER	123	$779,137	$31,165	.02
* TOTAL COUNTY *	600	$17,234,570	$689,095	.46
FRANKLIN COUNTY				
HAMPTON*	205	$8,662,459	$346,441	.23
ACKLEY	11	$130,314	$5,212	.00
SHEFFIELD	52	$882,206	$35,284	.02
ALEXANDER	11	$88,557	$3,542	.00
COULTER	14	$231,825	$9,273	.01
GENEVA	12	$80,974	$3,238	.00
LATIMER	26	$1,130,524	$45,223	.03
NON-PERMIT	2	$3,973	$119	.00
OTHER	95	$524,951	$20,994	.01
* TOTAL COUNTY *	428	$11,735,783	$469,326	.31

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	CF TAX
FREMONT COUNTY				
HAMBURG	67	$1,271,221	$50,849	.03
SIDNEY*	56	$1,025,037	$41,004	.03
TABOR	41	$728,057	$29,124	.02
FARRAGUT	22	$139,984	$5,561	.00
RANDOLPH	11	$53,391	$2,134	.00
RIVERTON	16	$122,447	$4,898	.00
NON-PERMIT	1	$568	$17	.00
OTHER	95	$2,939,423	$117,578	.08
* TOTAL COUNTY *	309	$6,280,128	$251,165	.17
GREENE COUNTY				
JEFFERSON*	211	$8,514,213	$340,571	.23
CHURDAN	26	$221,973	$8,879	.01
GRAND JCT	44	$719,871	$28,795	.02
SCRANTON	32	$455,389	$18,200	.01
PATON	20	$188,975	$7,557	.01
RIPPEY	17	$121,607	$4,863	.00
NON-PERMIT	0	$0	$0	.00
OTHER	52	$155,860	$6,233	.00
* TOTAL COUNTY *	402	$10,377,888	$415,098	.28
GRUNDY COUNTY				
GRUNDY CENTER*	118	$4,337,551	$173,491	.12
REINBECK	75	$1,686,857	$67,475	.04
CONRAD	52	$1,022,759	$40,903	.03
DIKE	37	$736,124	$29,445	.02
WELLSBURG	42	$539,343	$21,571	.01
BEAMAN	13	$242,932	$9,718	.01
HOLLAND	14	$118,602	$4,744	.00
NON-PERMIT	1	$44	$1	.00
OTHER	82	$521,255	$20,857	.01
* TOTAL COUNTY *	434	$9,205,467	$368,205	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	91	$3,707,924	$148,307	.10
PANORA	68	$1,739,016	$69,562	.05
STUART	54	$1,181,069	$47,239	.03
BAYARD	25	$387,284	$15,493	.01
CASEY	28	$288,660	$11,485	.01
BAGLEY	17	$127,835	$5,113	.00
MENLO	16	$222,871	$8,912	.01
YALE	15	$194,379	$7,773	.01
NON-PERMIT	1	$904	$27	.00
OTHER	75	$380,692	$15,226	.01
* TOTAL COUNTY *	390	$8,230,634	$329,137	.22
HAMILTON COUNTY				
WEBSTER CITY*	292	$11,444,679	$457,790	.30
JEWELL	55	$1,651,031	$66,042	.04
STRATFORD	38	$760,805	$30,433	.02
WILLIAMS	34	$933,332	$37,334	.02
BLAIRSBURG	14	$212,033	$8,480	.01
ELLSWORTH	27	$639,946	$25,597	.02
KAMRAR	12	$75,352	$3,015	.00
STANHOPE	22	$279,018	$11,162	.01
NON-PERMIT	1	$22,227	$667	.00
OTHER	91	$881,119	$35,235	.02
* TOTAL COUNTY *	586	$16,899,542	$675,755	.45
HANCOCK COUNTY				
BRITT	97	$3,197,128	$127,886	.09
GARNER*	112	$5,164,027	$206,549	.14
KANAWHA	36	$684,414	$27,375	.02
KLEMME	29	$432,947	$17,319	.01
CORWITH	16	$242,487	$9,699	.01
CRYSTAL LAKE	11	$120,304	$4,812	.00
WODEN	15	$162,158	$6,487	.00
FOREST CITY	12	$394,987	$15,800	.01
NON-PERMIT	0	$0	$0	.00
OTHER	98	$597,249	$23,891	.02
* TOTAL COUNTY *	426	$10,995,701	$439,818	.29

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	293	$12,435,090	$497,318	.33
ACKLEY	79	$1,484,088	$59,365	.04
ELDORA*	140	$4,477,286	$179,096	.12
ALDEN	31	$342,629	$13,704	.01
HUBBARD	49	$808,260	$32,330	.02
RADCLIFFE	31	$513,541	$20,539	.01
STEAMBOAT ROCK	19	$174,721	$6,988	.00
UNION	34	$571,276	$22,855	.02
NON-PERMIT	2	$3,869	$116	.00
OTHER	165	$2,382,312	$95,286	.06
* TOTAL COUNTY *	843	$23,193,072	$927,597	.62
HARRISON COUNTY				
DUNLAP	61	$1,064,664	$42,586	.03
LOGAN*	58	$1,156,584	$46,263	.03
MISSOURI VALLEY	127	$4,177,052	$167,075	.11
WOODBINE	59	$1,143,694	$45,730	.03
MAGNOLIA	13	$46,045	$1,842	.00
MONDAMIN	24	$274,851	$10,993	.01
PERSIA	23	$91,807	$3,674	.00
PISGAH	21	$161,049	$6,442	.00
NON-PERMIT	1	$6,643	$199	.00
OTHER	92	$1,692,689	$67,703	.05
* TOTAL COUNTY *	479	$9,815,078	$392,507	.26
HENRY COUNTY				
MT PLEASANT*	258	$18,346,351	$733,853	.49
NEW LONDON	51	$906,367	$36,257	.02
WAYLAND	39	$686,779	$27,472	.02
WINFIELD	52	$873,915	$34,957	.02
MT UNION	10	$154,828	$6,192	.00
OLDS	15	$212,703	$8,508	.01
SALEM	15	$78,615	$3,145	.00
NON-PERMIT	3	$161,242	$4,837	.00
OTHER	139	$1,928,138	$77,121	.05
* TOTAL COUNTY *	582	$23,348,938	$932,342	.62

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	186	$6,953,832	$278,152	.19
ELMA	33	$331,133	$13,246	.01
LIME SPRINGS	27	$368,163	$14,727	.01
RICEVILLE	18	$282,731	$11,308	.01
CHESTER	20	$250,911	$10,037	.01
PROTIVIN	24	$372,433	$14,899	.01
NON-PERMIT	0	$0	$0	.00
OTHER	82	$533,955	$21,341	.01
* TOTAL COUNTY *	390	$9,093,158	$363,710	.24
HUMBOLDT COUNTY				
HUMBOLDT	213	$10,653,978	$426,109	.28
DAKOTA CITY*	32	$268,526	$10,741	.01
GILMORE CITY	13	$130,274	$5,211	.00
LIVERMORE	23	$310,051	$12,396	.01
BODE	20	$249,272	$9,971	.01
RENWICK	19	$459,194	$18,367	.01
NON-PERMIT	1	$375	$11	.00
OTHER	96	$452,177	$18,088	.01
* TOTAL COUNTY *	417	$12,523,847	$500,894	.33
IDA COUNTY				
HOLSTEIN	78	$1,681,309	$67,247	.04
IDA GROVE*	138	$6,738,524	$269,539	.18
BATTLE CREEK	35	$616,031	$24,642	.02
ARTHUR	14	$107,085	$4,283	.00
GALVA	15	$154,565	$6,177	.00
NON-PERMIT	1	$1,459	$44	.00
OTHER	42	$87,720	$3,508	.00
* TOTAL COUNTY *	323	$9,386,693	$375,440	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	95	$3,390,637	$135,623	.09
NORTH ENGLISH	45	$538,948	$21,560	.01
WILLIAMSBURG	115	$5,097,297	$203,891	.14
VICTOR	52	$845,201	$33,809	.02
LADORA	13	$35,712	$1,429	.00
MILLERSBURG	11	$173,998	$6,961	.00
PARNELL	11	$77,027	$3,082	.00
NON-PERMIT	2	$5,661	$170	.00
OTHER	232	$4,583,819	$183,354	.12
* TOTAL COUNTY *	576	$14,748,300	$589,879	.39
JACKSON COUNTY				
MAQUOKETA*	285	$10,101,984	$403,998	.27
BELLEVUE	102	$2,148,279	$85,759	.06
PRESTON	52	$1,201,231	$48,039	.03
SABULA	29	$419,194	$16,768	.01
ANDREW	15	$162,919	$6,515	.00
BALDWIN	11	$79,880	$3,196	.00
LA MOTTE	19	$274,502	$10,930	.01
MILES	20	$558,005	$22,319	.01
SPRINGBROOK	10	$97,386	$3,897	.00
NON-PERMIT	4	$6,079	$183	.00
OTHER	178	$1,395,652	$55,824	.04
* TOTAL COUNTY *	725	$16,445,111	$657,428	.44
JASPER COUNTY				
NEWTON*	501	$26,940,102	$1,077,559	.72
COLFAX	66	$2,590,983	$103,639	.07
MONROE	73	$1,444,186	$57,704	.04
BAXTER	36	$522,748	$20,900	.01
KELLOGG	27	$333,322	$13,334	.01
PRAIRIE CITY	44	$1,981,238	$78,868	.05
LYNNVILLE	25	$376,604	$15,064	.01
MINGO	16	$97,173	$3,887	.00
SULLY	42	$1,640,034	$65,599	.04
NON-PERMIT	1	$990	$30	.00
OTHER	207	$2,295,061	$91,797	.06
* TOTAL COUNTY *	1,038	$38,222,441	$1,528,381	1.02

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	391	$18,311,230	$732,341	.49
BATAVIA	21	$194,319	$7,774	.01
LIBERTYVILLE	13	$235,550	$9,420	.01
LOCKRIDGE	10	$71,717	$2,868	.00
PACKWOOD	17	$108,008	$4,321	.00
NON-PERMIT	4	$7,857	$234	.00
OTHER	115	$927,991	$37,106	.02
* TOTAL COUNTY *	571	$19,856,672	$794,064	.53
JOHNSON COUNTY				
IOWA CITY*	1,170	$95,260,208	$3,810,044	2.54
CORALVILLE	263	$19,216,927	$768,473	.51
LONE TREE	38	$409,058	$16,360	.01
OXFORD	31	$337,545	$13,503	.01
SOLON	53	$900,437	$36,018	.02
HILLS	16	$579,833	$23,194	.02
NORTH LIBERTY	45	$842,100	$33,682	.02
SWISHER	26	$398,541	$15,915	.01
TIFFIN	13	$403,266	$16,130	.01
NON-PERMIT	16	$92,481	$2,776	.00
OTHER	259	$3,091,575	$123,657	.08
* TOTAL COUNTY *	1,930	$121,531,971	$4,859,752	3.23
JONES COUNTY				
ANAMOSA*	144	$9,825,412	$393,013	.26
MONTICELLO	199	$7,425,922	$297,034	.20
OLIN	42	$336,933	$13,473	.01
OXFORD JCT	30	$258,416	$10,337	.01
WYOMING	40	$654,521	$26,120	.02
ONSLOW	19	$133,594	$5,346	.00
NON-PERMIT	2	$3,692	$111	.00
OTHER	219	$2,306,718	$92,258	.06
* TOTAL COUNTY *	695	$20,945,208	$837,692	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	45	$577,636	$23,108	.02
SIGOURNEY*	98	$4,237,875	$169,481	.11
DELTA	11	$51,982	$2,080	.00
HEDRICK	43	$300,919	$11,960	.01
RICHLAND	31	$563,662	$22,543	.02
WHAT CHEER	33	$430,929	$17,238	.01
HARPER	10	$81,685	$3,267	.00
KESWICK	14	$338,031	$13,520	.01
OLLIE	11	$75,320	$3,014	.00
SOUTH ENGLISH	12	$153,755	$6,149	.00
NON-PERMIT	2	$511	$15	.00
OTHER	134	$1,209,399	$48,377	.03
* TOTAL COUNTY *	444	$8,021,704	$320,752	.21
KOSSUTH COUNTY				
ALGONA*	299	$12,383,112	$495,183	.33
BANCROFT	52	$1,324,730	$52,988	.04
BURT	18	$405,547	$16,222	.01
LU VERNE	15	$138,001	$5,519	.00
SWEA CITY	45	$551,089	$22,043	.01
TITONKA	35	$649,507	$25,980	.02
WESLEY	24	$737,724	$29,509	.02
WHITTEMORE	30	$597,717	$23,910	.02
FENTON	20	$299,710	$11,987	.01
LAKOTA	17	$148,039	$5,922	.00
LEDYARD	16	$150,830	$5,997	.00
LONE ROCK	12	$145,883	$5,836	.00
NON-PERMIT	0	$0	$0	.00
OTHER	152	$960,490	$38,417	.03
* TOTAL COUNTY *	735	$18,492,379	$739,513	.49

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	342	$18,191,794	$727,518	.48
KEOKUK	447	$24,169,005	$966,529	.64
DONNELLSON	56	$1,097,291	$43,867	.03
MONTROSE	27	$225,651	$9,027	.01
WEST POINT	50	$824,223	$32,961	.02
ST PAUL	13	$637,823	$25,513	.02
HOUGHTON	11	$411,546	$16,458	.01
NON-PERMIT	5	$2,333	$70	.00
OTHER	259	$3,259,214	$130,351	.09
* TOTAL COUNTY *	1,210	$48,818,880	$1,952,294	1.30
LINN COUNTY				
CEDAR RAPIDS*	3,116	$257,250,801	$10,289,544	6.85
MARION	507	$28,348,486	$1,133,896	.75
CENTER POINT	53	$1,098,181	$43,925	.03
CENTRAL CITY	65	$405,544	$16,224	.01
HIAWATHA	98	$3,005,619	$120,223	.08
LISBON	63	$843,405	$33,736	.02
MT VERNON	108	$4,778,314	$191,106	.13
COGGON	30	$271,962	$10,878	.01
FAIRFAX	36	$424,938	$17,001	.01
SPRINGVILLE	43	$481,643	$19,227	.01
WALKER	37	$515,430	$20,618	.01
ALBURNETTE	28	$278,809	$11,152	.01
ELY	33	$393,463	$15,738	.01
PALO	25	$529,744	$21,190	.01
PRAIRIEBURG	10	$93,706	$3,748	.00
NON-PERMIT	57	$381,688	$11,522	.01
OTHER	227	$3,763,771	$150,549	.10
* TOTAL COUNTY *	4,536	$302,865,504	$12,110,277	8.06

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	81	$1,715,286	$68,614	.05
WAPELLO*	93	$2,303,882	$92,141	.06
MORNING SUN	35	$735,893	$29,434	.02
GRANDVIEW	11	$139,904	$5,596	.00
OAKVILLE	19	$160,674	$6,427	.00
NON-PERMIT	0	$0	$0	.00
OTHER	87	$1,091,141	$43,647	.03
* TOTAL COUNTY *	326	$6,146,780	$245,859	.16
LUCAS COUNTY				
CHARITON*	204	$10,845,765	$433,780	.29
RUSSELL	15	$196,259	$7,839	.01
LUCAS	13	$45,074	$1,804	.00
NON-PERMIT	5	$3,893	$116	.00
OTHER	73	$752,664	$30,110	.02
* TOTAL COUNTY *	310	$11,843,655	$473,649	.32
LYON COUNTY				
ROCK RAPIDS*	105	$4,042,977	$161,681	.11
GEORGE	58	$1,274,760	$50,993	.03
DOON	34	$442,864	$17,713	.01
INWOOD	38	$905,282	$36,212	.02
LARCHWOOD	36	$473,296	$18,931	.01
LITTLE ROCK	15	$159,944	$6,397	.00
LESTER	17	$328,211	$13,129	.01
NON-PERMIT	0	$0	$0	.00
OTHER	108	$596,822	$23,866	.02
* TOTAL COUNTY *	411	$8,224,156	$328,922	.22
MADISON COUNTY				
WINTERSET*	159	$5,794,771	$231,775	.15
EARLHAM	41	$658,233	$26,329	.02
ST CHARLES	21	$399,638	$15,984	.01
TRURO	18	$120,255	$4,810	.00
NON-PERMIT	2	$2,113	$64	.00
OTHER	110	$737,619	$29,502	.02
* TOTAL COUNTY *	351	$7,712,629	$308,464	.21

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MAHASKA COUNTY				
OSKALOOSA*	453	$23,959,271	$958,270	.64
NEW SHARON	61	$682,542	$27,287	.02
BARNES CITY	12	$64,359	$2,574	.00
FREMONT	28	$189,475	$7,576	.01
LEIGHTON	10	$74,537	$2,981	.00
NON-PERMIT	0	$0	$0	.00
OTHER	183	$1,270,068	$50,803	.03
* TOTAL COUNTY *	747	$26,240,252	$1,049,491	.70
MARION COUNTY				
KNOXVILLE*	237	$12,501,151	$499,920	.33
PELLA	268	$13,417,592	$536,698	.36
PLEASANTVILLE	53	$834,610	$33,371	.02
BUSSEY	16	$147,519	$5,901	.00
MELCHER	32	$302,203	$12,089	.01
NON-PERMIT	2	$455	$13	.00
OTHER	202	$2,890,780	$115,622	.08
* TOTAL COUNTY *	810	$30,094,310	$1,203,614	.80
MARSHALL COUNTY				
MARSHALLTOWN*	799	$47,041,888	$1,881,667	1.25
STATE CENTER	62	$731,493	$29,260	.02
ALBION	18	$331,155	$13,247	.01
GILMAN	27	$387,169	$15,487	.01
MELBOURNE	22	$221,290	$8,852	.01
LAUREL	17	$214,716	$8,588	.01
LE GRAND	24	$331,815	$13,273	.01
LISCOMB	11	$77,680	$3,107	.00
RHODES	13	$57,745	$2,311	.00
NON-PERMIT	1	$2,935	$88	.00
OTHER	131	$1,629,999	$65,187	.04
* TOTAL COUNTY *	1,125	$51,027,885	$2,041,067	1.36

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MILLS COUNTY				
GLENWOOD*	134	$6,094,054	$243,737	.16
MALVERN	43	$798,880	$31,955	.02
EMERSON	31	$393,235	$15,728	.01
HENDERSON	11	$39,650	$1,588	.00
NON-PERMIT	1	$2,878	$86	.00
OTHER	104	$789,245	$31,574	.02
* TOTAL COUNTY *	324	$8,117,942	$324,668	.22
MITCHELL COUNTY				
OSAGE*	158	$4,717,454	$188,609	.13
ST ANSGAR	56	$2,779,850	$111,121	.07
RICEVILLE	35	$544,535	$21,782	.01
STACYVILLE	34	$575,499	$23,022	.02
NON-PERMIT	1	$52	$2	.00
OTHER	117	$1,001,824	$40,075	.03
* TOTAL COUNTY *	401	$9,619,214	$384,611	.26
MONONA COUNTY				
ONAWA*	147	$4,867,911	$194,714	.13
MAPLETON	86	$2,031,867	$81,273	.05
UTE	29	$184,040	$7,360	.00
WHITING	30	$234,397	$9,375	.01
BLENCOE	16	$143,218	$5,712	.00
CASTANA	12	$54,954	$2,198	.00
MOORHEAD	19	$170,319	$6,809	.00
SOLDIER	17	$124,370	$4,976	.00
NON-PERMIT	1	$1,138	$34	.00
OTHER	66	$518,304	$20,729	.01
* TOTAL COUNTY *	423	$8,330,518	$333,180	.22
MONROE COUNTY				
ALBIA*	152	$5,660,347	$226,414	.15
LOVILIA	26	$206,926	$8,277	.01
MELROSE	10	$36,279	$1,451	.00
NON-PERMIT	0	$0	$0	.00
OTHER	65	$918,678	$36,748	.02
* TOTAL COUNTY *	253	$6,822,230	$272,890	.18

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
RED OAK*	270	$14,892,455	$595,571	.40
VILLISCA	56	$868,423	$34,623	.02
STANTON	35	$861,937	$34,455	.02
ELLIOTT	21	$155,171	$6,207	.00
NON-PERMIT	0	$0	$0	.00
OTHER	73	$498,198	$19,927	.01
* TOTAL COUNTY *	455	$17,276,184	$690,783	.46
MUSCATINE COUNTY				
MUSCATINE*	654	$33,949,390	$1,357,706	.90
WEST LIBERTY	95	$2,341,334	$93,616	.06
WILTON	109	$7,282,248	$291,288	.19
ATALISSA	14	$89,949	$3,596	.00
CONESVILLE	11	$47,860	$1,915	.00
NICHOLS	12	$444,602	$17,784	.01
NON-PERMIT	3	$796	$25	.00
OTHER	165	$1,979,584	$79,186	.05
* TOTAL COUNTY *	1,063	$46,135,763	$1,845,116	1.23
OBRIEN COUNTY				
SHELDON	239	$11,936,104	$477,410	.32
HARTLEY	89	$1,622,533	$64,904	.04
PAULLINA	68	$1,212,746	$48,510	.03
PRIMGHAR*	55	$1,529,578	$61,125	.04
SANBORN	57	$1,166,502	$46,660	.03
SUTHERLAND	42	$442,834	$17,704	.01
ARCHER	11	$82,792	$3,313	.00
NON-PERMIT	3	$19,150	$574	.00
OTHER	97	$690,210	$27,609	.02
* TOTAL COUNTY *	661	$18,702,449	$747,809	.50

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	132	$4,260,063	$170,403	.11
ASHTON	22	$313,762	$12,551	.01
OCHEYEDAN	33	$409,066	$16,362	.01
MELVIN	18	$438,712	$17,549	.01
NON-PERMIT	0	$0	$0	.00
OTHER	63	$441,403	$17,657	.01
* TOTAL COUNTY *	268	$5,863,006	$234,522	.15
PAGE COUNTY				
CLARINDA*	211	$8,143,930	$325,704	.22
SHENANDOAH	281	$8,396,457	$335,855	.22
ESSEX	34	$330,161	$13,207	.01
BRADDYVILLE	12	$123,831	$4,954	.00
COIN	12	$94,910	$3,796	.00
COLLEGE SPRINGS	12	$45,758	$1,831	.00
NON-PERMIT	2	$6,104	$184	.00
OTHER	88	$665,717	$26,627	.02
* TOTAL COUNTY *	652	$17,806,868	$712,158	.47
PALO ALTO COUNTY				
EMMETSBURG*	160	$4,531,502	$181,217	.12
GRAETTINGER	45	$573,377	$22,939	.02
RUTHVEN	31	$579,738	$23,189	.02
WEST BEND	48	$1,561,987	$62,359	.04
AYRSHIRE	10	$45,746	$1,829	.00
MALLARD	21	$186,344	$7,454	.00
NON-PERMIT	2	$10,543	$316	.00
OTHER	58	$500,268	$20,009	.01
* TOTAL COUNTY *	375	$7,989,505	$319,312	.21

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	325	$15,156,320	$606,177	.40
AKRON	62	$1,651,296	$66,049	.04
KINGSLEY	79	$1,406,687	$56,264	.04
REMSEN	82	$1,888,976	$75,549	.05
MERRILL	34	$586,508	$23,463	.02
BRUNSVILLE	10	$69,409	$2,776	.00
HINTON	23	$449,176	$17,967	.01
OYENS	12	$43,740	$1,748	.00
NON-PERMIT	4	$20,947	$628	.00
OTHER	122	$1,011,524	$40,444	.03
* TOTAL COUNTY *	753	$22,284,583	$891,065	.59
POCAHONTAS COUNTY				
FONDA	39	$411,224	$16,449	.01
LAURENS	92	$1,765,033	$70,602	.05
POCAHONTAS*	129	$3,313,831	$132,542	.09
GILMORE CITY	15	$303,299	$12,129	.01
ROLFE	44	$1,049,533	$41,971	.03
HAVELOCK	11	$151,335	$6,054	.00
PALMER	22	$255,635	$10,224	.01
VARINA	10	$43,941	$1,757	.00
NON-PERMIT	2	$2,659	$80	.00
OTHER	82	$178,922	$7,159	.00
* TOTAL COUNTY *	446	$7,475,412	$298,967	.20

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POLK COUNTY				
DES MOINES*	6,129	$651,079,932	$26,041,937	17.34
WEST DES MOINES	898	$70,506,080	$2,820,174	1.88
URBANDALE	208	$11,317,736	$452,663	.30
ALTOONA	153	$7,519,633	$300,760	.20
ANKENY	406	$17,723,731	$708,922	.47
CLIVE	54	$4,025,906	$161,039	.11
GRIMES	68	$2,144,529	$85,769	.06
MITCHELLVILLE	33	$331,551	$13,263	.01
POLK CITY	46	$728,210	$29,127	.02
BONDURANT	46	$470,961	$18,836	.01
ELKHART	15	$513,967	$20,558	.01
PLEASANT HILL	12	$879,931	$35,197	.02
RUNNELLS	34	$600,119	$24,005	.02
JOHNSTON	125	$4,151,285	$165,962	.11
ALLEMAN	11	$333,824	$13,353	.01
NON-PERMIT	81	$735,962	$22,188	.01
OTHER	100	$1,618,573	$64,735	.04
* TOTAL COUNTY *	8,419	$774,681,930	$30,978,488	20.62
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,184	$76,898,289	$3,075,904	2.05
AVOCA	77	$4,333,240	$173,328	.12
CARTER LAKE	50	$1,312,543	$52,503	.03
OAKLAND	64	$1,418,035	$56,692	.04
CARSON	27	$244,246	$9,771	.01
NEOLA	38	$622,387	$24,893	.02
WALNUT	47	$591,581	$23,660	.02
CRESCENT	23	$500,204	$20,009	.01
HANCOCK	15	$130,790	$5,231	.00
MACEDONIA	14	$387,646	$15,503	.01
MINDEN	27	$498,094	$19,923	.01
TREYNOR	30	$552,304	$22,092	.01
UNDERWOOD	28	$445,589	$17,825	.01
NON-PERMIT	15	$230,458	$6,956	.00
OTHER	255	$9,614,880	$384,575	.26
* TOTAL COUNTY *	1,894	$97,780,286	$3,908,865	2.60

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POWESHIEK COUNTY				
GRINNELL	278	$21,386,091	$855,309	.57
BROOKLYN	73	$3,562,906	$142,511	.09
MONTEZUMA*	109	$2,236,739	$89,471	.06
VICTOR	11	$474,945	$18,996	.01
DEEP RIVER	14	$154,529	$6,180	.00
MALCOM	16	$306,494	$12,260	.01
NON-PERMIT	0	$0	$0	.00
OTHER	128	$1,172,961	$46,917	.03
* TOTAL COUNTY *	629	$29,294,665	$1,171,644	.78
RINGGOLD COUNTY				
MOUNT AYR*	99	$3,447,128	$137,884	.09
DIAGONAL	17	$179,515	$7,182	.00
KELLERTON	14	$138,533	$5,540	.00
TINGLEY	10	$94,784	$3,791	.00
NON-PERMIT	0	$0	$0	.00
OTHER	63	$306,951	$12,280	.01
* TOTAL COUNTY *	203	$4,166,911	$166,677	.11
SAC COUNTY				
SAC CITY*	132	$3,646,419	$145,861	.10
LAKE VIEW	71	$1,267,546	$50,683	.03
ODEBOLT	50	$865,708	$34,625	.02
EARLY	21	$345,119	$13,805	.01
SCHALLER	40	$701,467	$28,059	.02
WALL LAKE	45	$973,111	$38,926	.03
AUBURN	19	$206,885	$8,274	.01
LYTTON	18	$154,132	$6,167	.00
NON-PERMIT	0	$0	$0	.00
OTHER	95	$1,078,517	$43,130	.03
* TOTAL COUNTY *	491	$9,238,904	$369,527	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT COUNTY				
DAVENPORT*	2,457	$187,841,529	$7,511,762	5.00
BETTENDORF	636	$48,979,400	$1,959,124	1.30
BUFFALO	27	$400,580	$16,023	.01
LE CLAIRE	83	$755,530	$30,223	.02
BLUE GRASS	54	$621,765	$24,865	.02
ELDRIDGE	116	$4,122,397	$164,892	.11
PRINCETON	32	$520,449	$20,815	.01
WALCOTT	65	$3,463,450	$138,539	.09
DIXON	17	$145,916	$5,836	.00
DONAHUE	18	$204,253	$8,169	.01
LONG GROVE	18	$99,079	$3,963	.00
MCCAUSLAND	18	$142,058	$5,683	.00
NEW LIBERTY	12	$45,572	$1,818	.00
RIVERDALE	11	$263,308	$10,533	.01
NON-PERMIT	35	$233,666	$7,010	.00
OTHER	210	$3,065,082	$122,597	.08
* TOTAL COUNTY *	3,809	$250,904,034	$10,031,852	6.68
SHELBY COUNTY				
HARLAN*	252	$10,238,288	$409,515	.27
ELK HORN	35	$407,008	$16,284	.01
SHELBY	31	$335,362	$13,412	.01
DEFIANCE	23	$217,225	$8,689	.01
EARLING	30	$254,906	$10,196	.01
IRWIN	32	$419,009	$16,754	.01
PANAMA	19	$151,205	$6,049	.00
PORTSMOUTH	13	$191,066	$7,641	.01
WESTPHALIA	12	$72,707	$2,897	.00
NON-PERMIT	2	$650	$20	.00
OTHER	89	$672,085	$26,879	.02
* TOTAL COUNTY *	538	$12,959,511	$518,336	.35

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SIOUX COUNTY				
HAWARDEN	125	$2,967,778	$118,639	.08
ALTON	47	$973,275	$38,930	.03
HULL	75	$1,243,443	$49,740	.03
ORANGE CITY*	147	$5,643,237	$225,621	.15
ROCK VALLEY	134	$3,711,571	$148,339	.10
SIOUX CENTER	228	$7,874,766	$314,988	.21
BOYDEN	34	$498,539	$19,911	.01
HOSPERS	44	$975,266	$39,004	.03
IRETON	39	$1,037,414	$41,495	.03
GRANVILLE	19	$173,174	$6,930	.00
MAURICE	12	$74,534	$2,980	.00
NON-PERMIT	6	$51,861	$1,556	.00
OTHER	178	$1,869,802	$74,795	.05
* TOTAL COUNTY *	1,088	$27,094,660	$1,082,928	.72
STORY COUNTY				
AMES	965	$69,469,030	$2,778,769	1.85
NEVADA*	205	$7,087,107	$283,375	.19
STORY CITY	121	$3,468,720	$138,753	.09
CAMBRIDGE	16	$139,669	$5,589	.00
COLO	31	$415,197	$16,608	.01
MAXWELL	32	$279,050	$11,162	.01
ROLAND	36	$441,761	$17,671	.01
SLATER	41	$772,141	$30,882	.02
ZEARING	34	$534,061	$21,362	.01
COLLINS	14	$175,492	$7,018	.00
GILBERT	26	$252,401	$10,095	.01
HUXLEY	59	$1,258,401	$50,332	.03
MCCALLSBURG	13	$77,455	$3,098	.00
NON-PERMIT	11	$200,713	$6,021	.00
OTHER	195	$2,260,424	$90,420	.06
* TOTAL COUNTY *	1,799	$86,831,622	$3,471,155	2.31

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAMA COUNTY				
TAMA	118	$2,708,041	$108,297	.07
DYSART	56	$858,844	$34,348	.02
TOLEDO*	100	$5,583,661	$223,282	.15
TRAER	70	$1,716,778	$68,671	.05
GARWIN	25	$145,691	$5,827	.00
GLADBROOK	50	$1,411,248	$56,452	.04
CHELSEA	28	$296,203	$11,848	.01
CLUTIER	13	$97,551	$3,902	.00
ELBERON	11	$78,632	$3,144	.00
MONTOUR	12	$172,122	$6,885	.00
NON-PERMIT	1	$5,086	$153	.00
OTHER	117	$634,265	$25,373	.02
* TOTAL COUNTY *	601	$13,708,122	$548,182	.36
TAYLOR COUNTY				
BEDFORD*	96	$1,398,959	$55,955	.04
LENOX	71	$1,598,791	$63,869	.04
CLEARFIELD	30	$234,526	$9,382	.01
NEW MARKET	17	$85,558	$3,422	.00
BLOCKTON	18	$165,087	$6,604	.00
NON-PERMIT	0	$0	$0	.00
OTHER	56	$164,600	$6,585	.00
* TOTAL COUNTY *	288	$3,647,521	$145,817	.10
UNION COUNTY				
CRESTON*	290	$12,353,719	$494,144	.33
AFTON	34	$609,532	$24,380	.02
LORIMOR	17	$185,556	$7,423	.00
NON-PERMIT	0	$0	$0	.00
OTHER	65	$479,530	$19,183	.01
* TOTAL COUNTY *	406	$13,628,337	$545,130	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
VAN BUREN COUNTY				
KEOSAUQUA*	61	$1,034,331	$41,371	.03
BONAPARTE	22	$288,591	$11,541	.01
FARMINGTON	49	$468,998	$18,763	.01
MILTON	20	$160,823	$6,430	.00
BIRMINGHAM	22	$148,133	$5,925	.00
CANTRIL	20	$131,553	$5,263	.00
STOCKPORT	20	$304,387	$12,157	.01
NON-PERMIT	0	$0	$0	.00
OTHER	112	$511,042	$20,438	.01
* TOTAL COUNTY *	326	$3,047,858	$121,888	.08
WAPELLO COUNTY				
OTTUMWA*	775	$37,801,364	$1,511,916	1.01
ELDON	47	$460,902	$18,363	.01
EDDYVILLE	34	$452,986	$18,119	.01
AGENCY	32	$255,881	$10,237	.01
BLAKESBURG	16	$117,958	$4,716	.00
NON-PERMIT	8	$35,870	$1,077	.00
OTHER	148	$952,646	$38,088	.03
* TOTAL COUNTY *	1,060	$40,077,607	$1,602,516	1.07
WARREN COUNTY				
INDIANOLA*	332	$11,517,534	$460,652	.31
CARLISLE	86	$1,677,359	$67,093	.04
NORWALK	77	$1,393,014	$55,719	.04
MILO	18	$129,809	$5,192	.00
CUMMING	14	$57,769	$2,310	.00
HARTFORD	13	$77,541	$3,101	.00
LACONA	25	$235,771	$9,431	.01
MARTENSDALE	16	$233,351	$9,332	.01
NEW VIRGINIA	20	$174,551	$6,981	.00
NON-PERMIT	5	$22,632	$691	.00
OTHER	176	$1,454,943	$58,202	.04
* TOTAL COUNTY *	782	$16,974,274	$678,704	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	303	$14,519,533	$580,779	.39
KALONA	125	$2,632,374	$105,296	.07
BRIGHTON	38	$526,220	$21,046	.01
RIVERSIDE	32	$407,770	$16,314	.01
WELLMAN	59	$1,774,424	$70,978	.05
AINSWORTH	21	$254,997	$10,197	.01
CRAWFORDSVILLE	16	$139,762	$5,589	.00
WEST CHESTER	13	$42,102	$1,684	.00
NON-PERMIT	0	$0	$0	.00
OTHER	162	$1,990,018	$79,597	.05
* TOTAL COUNTY *	769	$22,287,200	$891,480	.59
WAYNE COUNTY				
CORYDON*	108	$2,288,838	$91,560	.06
SEYMOUR	33	$299,603	$11,961	.01
ALLERTON	31	$279,465	$11,178	.01
HUMESTON	44	$642,749	$25,713	.02
LINEVILLE	17	$140,117	$5,605	.00
NON-PERMIT	2	$4,013	$121	.00
OTHER	76	$509,137	$20,363	.01
* TOTAL COUNTY *	311	$4,163,922	$166,501	.11
WEBSTER COUNTY				
FT DODGE*	864	$50,339,808	$2,013,493	1.34
GOWRIE	70	$1,698,311	$67,759	.05
DAYTON	50	$701,393	$28,057	.02
LEHIGH	25	$380,349	$15,214	.01
OTHO	12	$62,821	$2,513	.00
BADGER	19	$194,062	$7,762	.01
CALLENDER	21	$159,399	$6,375	.00
DUNCOMBE	13	$103,218	$4,128	.00
HARCOURT	20	$283,602	$11,343	.01
MOORLAND	10	$55,431	$2,218	.00
VINCENT	12	$257,605	$10,305	.01
NON-PERMIT	12	$76,[illegible]4	$2,351	.00
OTHER	222	$2,854,148	$114,167	.08
* TOTAL COUNTY *	1,350	$57,166,821	$2,285,685	1.52

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	140	$4,038,597	$161,482	.11
BUFFALO CENTER	58	$1,503,003	$60,003	.04
LAKE MILLS	103	$3,123,222	$124,897	.08
THOMPSON	29	$1,263,457	$50,540	.03
LELAND	14	$141,487	$5,660	.00
RAKE	17	$231,462	$9,258	.01
NON-PERMIT	1	$1,213	$36	.00
OTHER	68	$1,711,623	$68,464	.05
* TOTAL COUNTY *	430	$12,014,064	$480,340	.32
WINNESHIEK COUNTY				
DECORAH*	319	$15,822,262	$632,728	.42
CALMAR	49	$1,140,162	$45,609	.03
OSSIAN	55	$994,043	$39,765	.03
FT. ATKINSON	30	$448,943	$17,957	.01
RIDGEWAY	22	$161,881	$6,475	.00
SPILLVILLE	23	$410,530	$16,383	.01
NON-PERMIT	3	$3,372	$101	.00
OTHER	180	$1,923,117	$76,922	.05
* TOTAL COUNTY *	681	$20,904,310	$835,940	.56
WOODBURY COUNTY				
SIOUX CITY*	2,042	$141,225,674	$5,649,123	3.76
MOVILLE	55	$1,884,208	$75,370	.05
ANTHON	44	$621,723	$24,867	.02
CORRECTIONVILLE	51	$597,787	$23,913	.02
DANBURY	27	$509,187	$20,366	.01
SERGEANT BLUFF	64	$1,478,128	$59,125	.04
SLOAN	36	$460,361	$18,411	.01
CUSHING	19	$98,449	$3,939	.00
HORNICK	11	$179,097	$7,156	.00
LAWTON	24	$361,679	$14,469	.01
OTO	11	$78,997	$3,161	.00
PIERSON	25	$195,618	$7,823	.01
SALIX	17	$366,463	$14,658	.01
SMITHLAND	14	$76,909	$3,075	.00
NON-PERMIT	18	$164,139	$4,924	.00
OTHER	103	$1,288,882	$51,558	.03
* TOTAL COUNTY *	2,561	$149,587,301	$5,981,938	3.98

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	49	$470,047	$18,803	.01
NORTHWOOD*	97	$2,858,799	$114,323	.08
FERTILE	20	$282,951	$11,319	.01
GRAFTON	19	$214,028	$8,562	.01
HANLONTOWN	13	$136,525	$5,462	.00
KENSETT	16	$68,384	$2,736	.00
NON-PERMIT	1	$1,214	$36	.00
OTHER	83	$500,145	$20,002	.01
* TOTAL COUNTY *	298	$4,532,093	$181,243	.12
WRIGHT COUNTY				
CLARION*	149	$4,052,961	$162,116	.11
EAGLE GROVE	132	$4,095,127	$163,812	.11
BELMOND	131	$4,056,519	$162,262	.11
DOWS	32	$478,537	$19,138	.01
GOLDFIELD	35	$576,485	$23,060	.02
ROWAN	13	$174,405	$6,975	.00
WOOLSTOCK	10	$206,234	$8,250	.01
NON-PERMIT	1	$1,173	$35	.00
OTHER	82	$585,459	$23,418	.02
* TOTAL COUNTY *	585	$14,226,900	$569,066	.38
* LATE FILERS *	7,485	$53,203,569	$2,127,792	1.42
** GRAND TOTAL **	91,711	$3,757,181,987	$150,225,377	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES — Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

a) Sales in interstate commerce,
b) Sales to government units,
c) Sales for resale or processing,
d) Sales of gasoline or diesel fuel,
e) Sales of vehicles subject to registration, and
f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

COMPUTED TAX DUE — The amount of tax computed to be due based on taxable sales or taxable purchases.

NON-PERMIT — Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

OTHERS

A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).

B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

BUSINESS CLASSIFICATION — Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

BUSINESS GROUP — Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group is available upon request.

NUMBER OF BUSINESSES — The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.